

## ABSTRACT

*This research aims to investigate the influence of human resource competency, utilization of information technology, and the implementation of regional financial accounting system towards financial statements information quality on regional device organization in Bantul regency with organization commitment as a moderating variable. The test variables are human resource competency, utilization of information technology, implementation of regional financial accounting systems and organization commitment. The population of this research is a regional device organization in Bantul Regency. The sample of this research included 30 regional device organization in Bantul Regency with the 86 total respondents. The respondents were coming from employees involved in accounting function/ financial administration. The data in this study were tested using the software SPSS 16.0. Based on the analysis that has been made, the result are human resources competency, utilization of information technology, and the implementation of a regional financial accounting system are not significantly influence towards financial statements information quality. While organization commitment is not able to moderate the effect of human resource competency towards financial statement information quality, organization commitment is not able to moderate the effect of utilization of information technology towards financial statement information quality and organization commitment is not able to moderate the implementation of regional financial accounting system towards financial statement information quality*

*Keywords: financial statements information quality, human resource competency, utilization of information technology, the implementation of regional financial accounting systems, organization commitment.*